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Richard A. Mikaliunas
Senior Vice President
Capital Markets

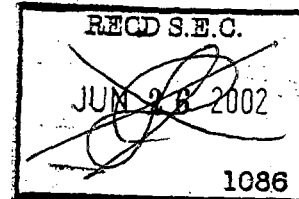
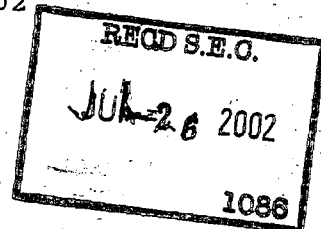
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Ms. Willie Mae Stroud
Filer Support - 2
Room 1004, Mail Stop 1-4
Office of Filing Information & Consumer Services
Division of Market Regulation
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549

Dear Ms. Stroud:

This is to certify that the American Stock Exchange, Inc. (the "Exchange") received from Morgan Stanley Dean Witter & Co. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Medium-Term Notes, Series C

7% SPARQS

(mandatorily exchangeable for shares of
common stock of Intel Corporation)
due January 30, 2004

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,